

**AMENDMENTS TO THE SPECIFICATION**

Please replace the second full paragraph on page 7 with the following amended paragraph:

The first oxide layer 25A, the nitride layer 26 and the second oxide layer 25B formed beneath the wall mask layer 27B are not affected by the above etch-back process and remain as a guard. However, at a separated space between the peripheral circuit opening mask layer 27A and the wall mask layer 27B, the first oxide layer 25A, the nitride layer 26 and the second oxide layer 25B are etched away by the etch-back process so that a surface of the substrate 21 disposed in a boundary region between the cell region and the peripheral circuit region is exposed.